

L-9

**AFFIDAVIT OF RESIDENT DECEDENT REQUESTING
REAL PROPERTY TAX WAIVER(S)**

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
INDIVIDUAL TAX AUDIT BRANCH
TRANSFER INHERITANCE & ESTATE TAX
PO BOX 249
TRENTON, NEW JERSEY 08695-0249**

(609) 292-5033

**Forward this form to the Division of Taxation at the address listed above.
This form is not a waiver and is not to be filed with the County Clerk.**

Beneficiaries State Full names of all who have an interest in the Estate (vested, contingent, operation of law, transfer, etc.)	Relationship to the Decedent	Interest of Beneficiary in the Estate

Deponent further states the following schedule contains the names of all beneficiaries who predeceased the decedent.

Name	Date of Death	Domicile at Death

Did you remember to:

- ☐ Fill in the decedent's date of death and social security number.
- ☐ Attach a copy of the decedent's will, codicils, and/or trust agreements.
- ☐ Attach a copy of letters testamentary or letters of administration.
- ☐ Adequately describe the property listed: that is: street and number, lot and block number.
- ☐ List the owner(s) of record on the title deed. (If multiple ownership state how property is held).
- ☐ State the property's full assessed, market, and equity values in the respective columns.
- ☐ List all beneficiaries mentioned in the will, or heirs by intestacy, or joint owners on title deed.

Complete and Notarize

Mailing Address

Name _____ Phone () _____

To Send

Street _____

All Correspondence

City _____ State _____ Zip _____

State of: _____

County of: _____

That _____ being duly sworn, has reviewed the information contained in this form and declares to the best of his/her knowledge it is true, correct, and complete. Deponent authorizes the party listed above to act as the estate's representative and to receive the waiver(s) requested herein.

Subscribed and sworn before me

this _____ day of _____, 20_____

Affidavit of: ☐Executor ☐ Administrator ☐Heir

(Signature of Notary Public or Attesting Officer)

Signature of Deponent

INSTRUCTIONS

This form may be used to obtain a real property tax waiver in the estate of a resident decedent. It may be used only in situations where all beneficiaries of the estate are Class "A", there is no Inheritance or Estate Tax, there is no requirement to file a NJ Inheritance or Estate Tax Return and Form L-8 may be used to secure the release of all other assets.

Class "A" beneficiaries are: Parents, grandparents, spouse, children or legally adopted children,
stepchildren, and issue of children
(Issue of step-children are not considered Class "A" beneficiaries within the meaning of the law.)

A properly completed L-9 may allow the issuance of a real estate waiver or waivers and eliminate the need to file a formal New Jersey Inheritance and/or Estate Tax Return.

This form may **not** be used and a New Jersey Inheritance and/or Estate Tax Return must be completed and submitted if any of the following conditions exists:

1. If there are any assets passing to any beneficiary other than Class "A" either by will, trust, operation of law, or by transfer valued at \$500 or more within three years of death.
2. Where a trust agreement exists or is created under the terms of the will. Providing that all other conditions for the use of this form are met and that there is no possibility any portion of the trust assets will pass other than to a Class "A" beneficiary, consideration may be given to the issuance of a real estate tax waiver.
3. Where it is claimed a relationship of mutually acknowledged child exists.
4. Where the decedent's date of death is after December 31, 2001 and his/her gross estate for Federal estate tax purposes under the provisions of the Internal Revenue Code in effect on December 31, 2001 exceeds \$675,000, a NJ Estate Tax Return must be filed.
5. In any instance where there is a tax or the possibility of an inheritance tax or estate tax exists.

Please Note:

- The real property should, wherever possible, be described by street and street number; lot and block number.
- If the decedent owned a fractional interest in realty, state the name(s) of the joint owner(s), their relation to the decedent, and whether the realty was held as tenants in common or as joint tenants with right of survivorship.
- A waiver is not necessary and will not be issued for real property held by husband and wife as "tenants by entirety" in the estate of the spouse dying first.
- Unpaid New Jersey Inheritance and Estate taxes constitute a lien on real property. If there is a tax or possibility of a tax, a completed New Jersey Inheritance and/or New Jersey Estate tax return must be submitted.